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and secondary), that he builds up the doctrine of taxation of consumers' goods as conforming to the principle of justice. It is to be observed also that he would exempt the "primary" expenditures from taxation, for these are to be regarded as savings from the point of view of the individual or of the welfare of mankind, *specie* (by which is meant the rearing of children for future economic usefulness; Cf. Mill, *op. cit.*, Book V, chap. 2, section 3). By doing this the author thinks to have escaped the difficulties involved in Mill's position and to have arranged for the automatic exemption of savings.

Without going into the details of the arguments, psychological, technological, social, and political, which the author adduces in favor of his theory, it may be noted that no little trouble will be encountered in attempting to differentiate between primary and secondary expenditures in practical affairs. The author admits, to be sure, that his theory, just in principle, suffers from difficulties of application; yet he is unduly confident of its solution. For practical purposes it may be true, in his words, that "the consumers' goods of primary importance have indeed almost always the characteristic of rigidity. Within certain limits of price-variations the demand is constant or even increases. . . . Quite different, on the other hand, is the procedure with taxes upon consumers' goods of secondary importance . . . ," etc. (pp. 39 ff.). Nevertheless, this does not solve the difficulty, which finds its parallel in the attempt to differentiate between what are necessities and what are luxuries.

The mark of commendation of the Royal Academy of Sciences of Turin makes this essay worthy of more than a passing notice, but a minute analysis of the thesis is without the scope of a brief review.

Sociology in Its Psychological Aspects. By CHARLES A. ELLWOOD.
New York: D. Appleton & Co., 1912. 8vo, pp. xiv+417. \$2.50 net.

The title of this book is in itself suggestive. First, is the science of sociology to be founded on psychology merely? Second, what relation does the author's theory of society bear to social psychology? The work does not leave us in doubt regarding either query. Sociology is dependent for its subject-matter, according to Professor Ellwood, on biology as well as on psychology. Nevertheless the biological basis for the social process is here neglected because the "biological factors find their expression in the social life mainly through the psychological factors." This is but a half-truth, judged from the book itself, for the overemphasis of the psychological and the omission of the biological factors fail to present a complete system of synthetic sociology.

The author does not hesitate to identify his subject-matter with social psychology but prefers to call it psychological sociology. His psychological viewpoint is that of the eminent functional psychologists, Dewey, McDougall,

and others. The subject-matter is no doubt familiar to all sociological and socio-psychological students. For example, some of the chapters deal with social co-ordination, social self-control, the rôle of instinct, feeling, intellect in social life, social forces, social consciousness, and so on. An interesting theory making imitation, suggestion, and sympathy the three sides—the motor, cognitive, affective—of one mental process deserves mention.

The chief merit of the work is that it comprises a compendium, co-ordination, and analysis of the chief present-day thought on the subject of social psychology and sociology. The erudition and broad viewpoint of the author regarding social problems are especially noteworthy, but there is a conspicuous absence of originality. As a textbook it will serve as a valuable aid to the student. It is to be regretted, however, that the subject of eugenics and other biological factors of the social process receive scarcely any attention in such a work. It is difficult to see why such a large part of the book—the first five chapters—should be devoted to the time-worn question of the proper definition, methods, and relation of sociology to the other sciences. For the economic student the book is interesting in that it professes to follow the leading of the economists in taking a basis of psychology as the foundation of its theory.

Les finances ottomanes. By A. HEIDBORN. Vienna: C. W. STERN, 1912. 8vo, pp. 275.

This is the second volume of a work which has appeared under the title, *Droit public et administratif de l'empire ottoman*. The earlier volume is a summary of the laws of the Turkish empire, together with a historical survey of her legal institutions. The present book deals purely with the fiscal administration of that country. In view of the fact that many of the leading European nations are constantly acquiring important economic and political interests in Turkey, such a detailed study of her revenue system as this volume purports to be should be of considerable value.

The author introduces his inquiry by a brief sketch of the evolution of the theory and practice of taxation in Turkey from early times to the present. A few of the usages, which persisted until within a few years when a radical change in the form of the Turkish government took place, are fair illustrations of the mediæval character of the Ottoman revenue system. For instance, up to 1908, the farming of taxes and the exercise of discrimination in the tax rates in favor of Mussulmans as against the "unbelievers" were very common practices.

By far the most notable portion of the book is given over to the presentation of the revenue system in practice now. In this connection, the careful analysis of the last two national budgets stands out as one of the most interesting and instructive parts of the entire work. Perhaps of no less value is the author's discussion of the public debt at the close of the book. The manner in